

12/04/2024

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for use of the Clerk of Court for the purpose of initiating the civil docket sheet.

PLAINTIFFS

Joe Howie

DEFENDANTS

Ernst & Young LLP, Ernst & Young US LLP, Ernst & Young Global Limited

ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

Michael J. Willemin, Lawrence M. Pearson, Daniel J. Altaras, Wigdor LLP
85 Fifth Avenue New York, NY 10003, (212) 257-6800

ATTORNEYS (IF KNOWN)

David A. Gordon, Sidley Austin LLP; Steven M. Farina, Williams & Connolly LLP

CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE)
(DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY)

18 U.S.C. § 1514A, Retaliation in Violation of the Sarbanes-Oxley Act

Has this action, case, or proceeding, or one essentially the same, been previously filed in SDNY at any time? No Yes _____
(If yes, Judge Previously Assigned)

If yes, was this case Vol. Invol. Dismissed. No Yes If yes, give date _____ & Case No. _____

IS THIS AN INTERNATIONAL ARBITRATION CASE?

No Yes

(PLACE AN [x] IN ONE BOX ONLY)

NATURE OF SUIT

		TORTS	ACTIONS UNDER STATUTES			
CONTRACT	PERSONAL INJURY	PERSONAL INJURY	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
[] 110 INSURANCE	[] 310 AIRPLANE	[] 367 HEALTHCARE/	[] 625 DRUG RELATED	[] 422 APPEAL	[] 375 FALSE CLAIMS	
[] 120 MARINE	[] 315 AIRPLANE PRODUCT	PHARMACEUTICAL PERSONAL	SEIZURE OF PROPERTY	28 USC 158	[] 376 QUI TAM	
[] 130 MILLER ACT	LIABILITY	[] 365 PERSONAL INJURY	21 USC 881	[] 423 WITHDRAWAL	[] 400 STATE	
[] 140 NEGOTIABLE INSTRUMENT	[] 320 ASSAULT, LIBEL & SLANDER	PRODUCT LIABILITY	[] 690 OTHER	28 USC 157	REAPPORTIONMENT	
[] 150 RECOVERY OF OVERPAYMENT & ENFORCEMENT OF JUDGMENT	[] 330 FEDERAL EMPLOYERS' LIABILITY	INJURY PRODUCT LIABILITY	PROPERTY RIGHTS		[] 410 ANTITRUST	
[] 151 MEDICARE ACT	[] 340 MARINE	PERSONAL PROPERTY	[] 820 COPYRIGHTS	[] 880 DEFEND TRADE SECRETS ACT	[] 430 BANKS & BANKING	
[] 152 RECOVERY OF DEFECTUALTED STUDENT LOANS (EXCL VETERANS)	[] 345 MARINE PRODUCT LIABILITY	[] 370 OTHER FRAUD	[] 830 PATENT	[] 835 PATENT-ABBREVIATED NEW DRUG APPLICATION	[] 450 COMMERCE	
[] 153 RECOVERY OF OVERPAYMENT OF VETERAN'S BENEFITS	[] 350 MOTOR VEHICLE	[] 371 TRUTH IN LENDING	[] 840 TRADEMARK		[] 460 DEPORTATION	
[] 160 STOCKHOLDERS SUITS	[] 355 MOTOR VEHICLE PRODUCT LIABILITY			SOCIAL SECURITY	[] 470 RACKETEER INFLUENCED & CORRUPT ORGANIZATION ACT (RICO)	
[] 190 OTHER CONTRACT	[] 360 OTHER PERSONAL INJURY	[] 380 OTHER PERSONAL PROPERTY DAMAGE	LABOR	[] 861 HIA (1395ff)	[] 480 CONSUMER CREDIT	
[] 195 CONTRACT PRODUCT LIABILITY	[] 362 PERSONAL INJURY - MED MALPRACTICE	[] 385 PROPERTY DAMAGE	[] 710 FAIR LABOR STANDARDS ACT	[] 862 BLACK LUNG (923)	[] 485 TELEPHONE CONSUMER PROTECTION ACT	
[] 196 FRANCHISE	ACTIONS UNDER STATUTES	PRODUCT LIABILITY	[] 720 LABOR/MGMT RELATIONS	[] 863 DIWC/DIWV (405(g))	[] 490 CABLE/SATELLITE TV	
	CIVIL RIGHTS		[] 740 RAILWAY LABOR ACT	[] 864 SSID TITLE XVI	[] 850 SECURITIES/ COMMODITIES/ EXCHANGE	
	[] 440 OTHER CIVIL RIGHTS (Non-Prisoner)	[] 530 HABEAS CORPUS	[] 751 FAMILY MEDICAL LEAVE ACT (FMLA)	[] 865 RSI (405(g))	[] 890 OTHER STATUTORY ACTIONS	
REAL PROPERTY		[] 535 DEATH PENALTY	[] 790 OTHER LABOR LITIGATION	FEDERAL TAX SUITS	[] 891 AGRICULTURAL ACTS	
[] 210 LAND CONDEMNATION		[] 540 MANDAMUS & OTHER	[] 791 EMPL RET INC SECURITY ACT (ERISA)	[] 870 TAXES (U.S. Plaintiff or Defendant)	[] 893 ENVIRONMENTAL MATTERS	
[] 220 FORECLOSURE	PRISONER CIVIL RIGHTS			[] 871 IRS-THIRD PARTY	[] 895 FREEDOM OF INFORMATION ACT	
[] 230 RENT LEASE & EJECTMENT	[] 442 EMPLOYMENT		IMMIGRATION	26 USC 7609	[] 896 ARBITRATION	
[] 240 TORTS TO LAND	[] 443 HOUSING/ ACCOMMODATIONS	[] 462 NATURALIZATION			[] 899 ADMINISTRATIVE PROCEDURE ACT/REVIEW OR APPEAL OF AGENCY DECISION	
[] 245 TORT PRODUCT LIABILITY	[] 445 AMERICANS WITH DISABILITIES - EMPLOYMENT	[] 550 CIVIL RIGHTS			[] 950 CONSTITUTIONALITY OF STATE STATUTES	
[] 290 ALL OTHER REAL PROPERTY	[] 446 AMERICANS WITH DISABILITIES - OTHER	[] 555 PRISON CONDITION	[] 465 OTHER IMMIGRATION ACTIONS			
		[] 560 CIVIL DETAINEE CONDITIONS OF CONFINEMENT				

Check if demanded in complaint:

 CHECK IF THIS IS A CLASS ACTION
UNDER F.R.C.P. 23DO YOU CLAIM THIS CASE IS RELATED TO A CIVIL CASE NOW PENDING IN S.D.N.Y.
AS DEFINED BY LOCAL RULE FOR DIVISION OF BUSINESS 13?
IF SO, STATE:

DEMAND \$ _____ OTHER _____ JUDGE _____ DOCKET NUMBER _____

Check YES only if demanded in complaint
JURY DEMAND: x YES NO

NOTE: You must also submit at the time of filing the Statement of Relatedness form (Form IH-32).

(PLACE AN X IN ONE BOX ONLY)

- | | | | | | | |
|---|---|--|---|--|---|---|
| <input checked="" type="checkbox"/> 1 Original Proceeding | <input type="checkbox"/> 2 Removed from State Court | <input type="checkbox"/> 3 Remanded from Appellate Court | <input type="checkbox"/> 4 Reinstated or Reopened | <input type="checkbox"/> 5 Transferred from (Specify District) | <input type="checkbox"/> 6 Multidistrict Litigation (Transferred) | <input type="checkbox"/> 7 Appeal to District Judge from Magistrate Judge |
| <input type="checkbox"/> a. all parties represented | | | | | | <input type="checkbox"/> 8 Multidistrict Litigation (Direct File) |
| <input type="checkbox"/> b. At least one party is pro se. | | | | | | |

(PLACE AN X IN ONE BOX ONLY)

- | | | | |
|---|---|--|--------------------------------------|
| <input type="checkbox"/> 1 U.S. PLAINTIFF | <input type="checkbox"/> 2 U.S. DEFENDANT | <input checked="" type="checkbox"/> 3 FEDERAL QUESTION
(U.S. NOT A PARTY) | <input type="checkbox"/> 4 DIVERSITY |
|---|---|--|--------------------------------------|

IF DIVERSITY, INDICATE CITIZENSHIP BELOW.**CITIZENSHIP OF PRINCIPAL PARTIES (FOR DIVERSITY CASES ONLY)**

(Place an [X] in one box for Plaintiff and one box for Defendant)

CITIZEN OF THIS STATE	[] 1	PTF	DEF	CITIZEN OR SUBJECT OF A FOREIGN COUNTRY	[] 3	PTF	DEF	INCORPORATED and PRINCIPAL PLACE OF BUSINESS IN ANOTHER STATE	[] 5	PTF	DEF
CITIZEN OF ANOTHER STATE	[] 2	[] 2		INCORPORATED or PRINCIPAL PLACE OF BUSINESS IN THIS STATE	[] 4	[] 4		FOREIGN NATION	[] 6	[] 6	

PLAINTIFF(S) ADDRESS(ES) AND COUNTY(IES)**DEFENDANT(S) ADDRESS(ES) AND COUNTY(IES)****DEFENDANT(S) ADDRESS UNKNOWN**

REPRESENTATION IS HEREBY MADE THAT, AT THIS TIME, I HAVE BEEN UNABLE, WITH REASONABLE DILIGENCE, TO ASCERTAIN THE RESIDENCE ADDRESSES OF THE FOLLOWING DEFENDANTS:

COURTHOUSE ASSIGNMENT

I have reviewed Rules 18(a) and 20(a) of the Rules for the Division of Business Among District Judges, Southern District of New York, and I hereby certify that this case should be assigned to the courthouse indicated below pursuant thereto.

Check one: THIS ACTION SHOULD BE ASSIGNED TO: WHITE PLAINS MANHATTAN

DATE 7/21/2025

SIGNATURE OF ATTORNEY OF RECORD

RECEIPT #

ADMITTED TO PRACTICE IN THIS DISTRICT

[] NO

YES (DATE ADMITTED Mo. Feb. Yr. 2012)
Attorney Bar Code # MW-2099

Magistrate Judge is to be designated by the Clerk of the Court.

Magistrate Judge _____ is so designated.

Tammi M. Hellwig, Clerk of Court by _____ Deputy Clerk, Dated _____.

UNITED STATES DISTRICT COURT (NEW YORK SOUTHERN)

